



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

54 Wheatland 0990 Harlowton Public Schools

0945 Harlowton Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,157,254.17	1,146,840.73	0.00	10,413.44	0.00	0.00
21XX Support Services - Students	27,383.37	27,383.37	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	800.00	800.00	0.00	0.00	0.00	0.00
222X Educational Media Services	66,545.86	66,545.86	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	126,185.76	126,185.76	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	157,810.92	157,810.92	0.00	0.00	0.00	0.00
25XX Support Services - Business	36,906.45	11,558.65	25,347.80	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	175,550.74	175,550.74	0.00	0.00	0.00	0.00
27XX Student Transportation Services	60,558.80	60,558.80	0.00	0.00	0.00	0.00
31XX Food Services	41,250.59	41,250.59	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,681.49	5,681.49	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	38,382.82	38,382.82	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	107,466.00	0.00	0.00	107,466.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	6,856.69	0.00	0.00	6,856.69	0.00	0.00
Totals	2,008,633.66	1,858,549.73	25,347.80	124,736.13	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,008,633.66					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

54 Wheatland 0990 Harlowton Public Schools

0946 Harlowton H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	880,085.69	860,211.69	0.00	19,874.00	0.00	0.00
21XX Support Services - Students	11,706.44	11,706.44	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	100.00	100.00	0.00	0.00	0.00	0.00
222X Educational Media Services	40,864.38	40,864.38	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	95,986.32	95,986.32	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	67,738.45	67,738.45	0.00	0.00	0.00	0.00
25XX Support Services - Business	36,632.67	11,558.65	25,074.02	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	226,323.80	219,623.80	0.00	6,700.00	0.00	0.00
27XX Student Transportation Services	105,593.86	51,593.86	0.00	54,000.00	0.00	0.00
31XX Food Services	244,775.96	244,775.96	0.00	0.00	0.00	0.00
33XX Community Services	1,000.00	1,000.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	40,093.85	40,093.85	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	91,915.52	91,915.52	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	62,048.46	0.00	0.00	62,048.46	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,367.56	0.00	0.00	2,367.56	0.00	0.00
Totals	1,907,232.96	1,737,168.92	25,074.02	144,990.02	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,907,232.96					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**
	LE 0945 Harlowton Elem	Indirect/Direct	25,347.80 / 1,858,549.73	1.36%		
	LE 0946 Harlowton H S	Indirect/Direct	25,074.02 / 1,737,168.92	1.44%		

Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0945 Harlowton Elem	0.0107	0.0105	0.0113	0.0111	1.36%
	0946 Harlowton H S	0.0107	0.0105	0.0113	0.0111	1.44%

Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0945 Harlowton Elem	0.0000	0.0000	0.0000	0.0000	
	0946 Harlowton H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0945 Harlowton Elem	0.0107	0.0105	0.0113	0.0111	
	0946 Harlowton H S	0.0107	0.0105	0.0113	0.0111	

Line E Five Year Average with 5% Discount	LE	2017	LE Reclaasified Rate
	0945 Harlowton Elem	1.09%	
	0946 Harlowton H S	1.10%	

Line F Average of LE's contained under one School System Code (SS)	2017	SS Reclaasified Rate
0990 Harlowton Public Schools	1.10%	

Your Preliminary Rate by School System (SS) is:
 This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

54 Wheatland 0992 Judith Gap Public Schools

0948 Judith Gap Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	271,150.87	271,150.87	0.00	0.00	0.00	0.00
21XX Support Services - Students	864.83	864.83	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,717.86	1,717.86	0.00	0.00	0.00	0.00
222X Educational Media Services	163.48	163.48	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	59,045.81	59,045.81	0.00	0.00	0.00	0.00
25XX Support Services - Business	42,966.59	504.77	42,461.82	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	62,204.14	57,204.14	0.00	5,000.00	0.00	0.00
27XX Student Transportation Services	61,080.99	61,080.99	0.00	0.00	0.00	0.00
31XX Food Services	30,822.10	30,822.10	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	872.86	872.86	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	2,316.10	2,316.10	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,558.19	0.00	0.00	4,558.19	0.00	0.00
Totals	537,763.82	485,743.81	42,461.82	9,558.19	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	537,763.82					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

54 Wheatland 0992 Judith Gap Public Schools

0949 Judith Gap H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	167,296.48	167,296.48	0.00	0.00	0.00	0.00
21XX Support Services - Students	252.83	252.83	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,060.84	2,060.84	0.00	0.00	0.00	0.00
222X Educational Media Services	875.94	875.94	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	43,217.80	43,217.80	0.00	0.00	0.00	0.00
25XX Support Services - Business	48,856.96	0.00	48,856.96	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	93,066.03	93,066.03	0.00	0.00	0.00	0.00
27XX Student Transportation Services	3,227.19	3,227.19	0.00	0.00	0.00	0.00
31XX Food Services	10,368.49	10,368.49	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,291.21	5,291.21	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	9,129.46	9,129.46	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	8,378.70	0.00	0.00	8,378.70	0.00	0.00
Totals	392,021.93	334,786.27	48,856.96	8,378.70	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	392,021.93					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



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LE 0948 Judith Gap Elem		Indirect/Direct	42,461.82 / 485,743.81	8.74%		
LE 0949 Judith Gap H S		Indirect/Direct	48,856.96 / 334,786.27	14.59%		

Line B Preliminary Indirect Cost Rates		LE	2013	2014	2015	2016	2017
		0948 Judith Gap Elem	0.0772	0.0822	0.0809	0.0793	8.74%
		0949 Judith Gap H S	0.0772	0.0822	0.0809	0.0793	14.59%

Line C Approved Indirect Cost Rates		LE	2013	2014	2015	2016	2017
		0948 Judith Gap Elem	0.0000	0.0000	0.0000	0.0000	
		0949 Judith Gap H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates		LE	2013	2014	2015	2016	2017
		0948 Judith Gap Elem	0.0772	0.0822	0.0809	0.0793	
		0949 Judith Gap H S	0.0772	0.0822	0.0809	0.0793	

Line E Five Year Average with 5% Discount		LE	2017	LE Reclaasified Rate
		0948 Judith Gap Elem	7.73%	
		0949 Judith Gap H S	8.84%	

Line F Average of LE's contained under one School System Code (SS)		2017	SS Reclaasified Rate
0992 Judith Gap Public Schools		8.29%	

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